

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Brown County School Corporation (0670)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$16,060	\$42,259	\$161,878	n/a	> 500%	283%
	11100 Regular Programs; Elementary	\$2,809,670	\$3,285,403	\$3,621,172	\$4,082,686	45%	24%	13%
	11200 Regular Programs; Middle/Junior High	\$854,982	\$967,389	\$964,385	\$1,115,516	30%	15%	16%
	11300 Regular Programs; High School	\$1,652,353	\$1,919,925	\$2,015,513	\$2,139,959	30%	11%	6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$1,878	n/a	n/a	n/a
	11430 Vocational Education; Distributive Education	\$40,526	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$190,067	\$152,947	\$179,993	\$155,245	-18%	2%	-14%
	11470 Vocational Education; Business Education	\$51,347	\$0	\$0	\$0	-100%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$53,870	\$58,747	\$59,811	\$57,919	8%	-1%	-3%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$4,435	n/a	n/a	n/a
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$18,107	-\$16,900	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$53,818	\$55,647	\$63,920	\$42,982	-20%	-23%	-33%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$74,514	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$1,800	\$0	n/a	n/a	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$462,987	\$857,495	\$1,204,857	\$1,147,123	148%	34%	-5%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$47,167	\$1,000	\$960	\$0	-100%	-100%	-100%
	12350 Physical Impairment; Homebound	\$7,345	\$11,526	\$22,681	\$26,840	265%	133%	18%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$84,673	\$390	\$209	\$0	-100%	-100%	-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$28,083	\$678	\$0	\$0	-100%	-100%	n/a
	12520 Culturally Different; Compensatory	\$14,785	\$2,582	\$4,500	\$21,625	46%	> 500%	381%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$47,287	\$37,805	\$47,508	\$8,318	-82%	-78%	-82%
	12810 Special Education Preschool	\$59,201	\$67,506	\$93,201	\$71,835	21%	6%	-23%
	12900 Other Special Programs	\$73,514	\$45,120	\$46,917	\$20,609	-72%	-54%	-56%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,251	-\$31,835	\$112,510	\$122,971	> 500%	n/a	9%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$48,301	\$21,979	\$0	n/a	-100%	-100%
	14100 Summer School Programs; Elementary	\$540	\$30,234	\$33,159	\$10,556	> 500%	-65%	-68%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,764	\$6,410	\$8,767	n/a	217%	37%
	14300 Summer School Programs; High School	\$1,259	\$20,981	\$19,147	\$20,269	> 500%	-3%	6%
	16100 Remediation Testing	\$52,265	\$116,268	\$142,692	\$125,080	139%	8%	-12%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$54,255	\$19,027	\$23,309	\$13,848	-74%	-27%	-41%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$34,850	\$0	\$119,034	\$124,431	257%	n/a	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$28,855	\$159,081	\$37,315	\$41,972	45%	-74%	12%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$11,050	\$0	n/a	n/a	-100%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$86,523	\$191,138	\$227,153	\$207,602	140%	9%	-9%
	22210 Library/Media Services; Service Area Direction	\$0	\$132,320	\$26,024	\$2,888	n/a	-98%	-89%
	22220 Library/Media Services; School Library	\$167,383	\$191,945	\$214,044	\$208,377	24%	9%	-3%
	22230 Library/Media Services; Audiovisual	\$1,652	\$847	\$0	\$752	-54%	-11%	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$70,330	\$127,168	\$110,391	\$98,320	40%	-23%	-11%
	24100 Office of The Principal	\$601,334	\$862,066	\$939,498	\$1,038,343	73%	20%	11%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$469	\$0	\$72	\$944	101%	n/a	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$171,809	\$182,213	\$157,990	\$48,766	-72%	-73%	-69%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$15,659	\$1,754	\$0	n/a	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$270,214	\$534,966	\$613,971	\$285,630	6%	-47%	-53%
Student Academic Achievement Total		\$8,079,664	\$10,101,470	\$11,170,290	\$11,492,877	42%	14%	3%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$13,502	n/a	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$285	\$1,000	\$1,876	n/a	> 500%	88%
	21220 Guidance Services; Counseling Services	\$257,969	\$390,738	\$379,298	\$375,045	45%	-4%	-1%
	21290 Guidance Services; Other Guidance Services	\$0	\$73,921	\$21	\$0	n/a	-100%	-100%
	21340 Health Services; Nurse Services	\$52,548	\$68,109	\$75,521	\$93,275	78%	37%	24%
	21390 Health Services; Other Health Services	\$36,961	\$85,378	\$89,846	\$78,701	113%	-8%	-12%
	21420 Psychological Testing	\$425	\$63,491	\$118,989	\$90,800	> 500%	43%	-24%
	21490 Other Psychological Services	\$0	\$0	\$0	\$3,637	n/a	n/a	n/a
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$32,746	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$60,940	\$89,098	\$98,658	\$103,167	69%	16%	5%

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Brown County School Corporation (0670)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21990 Other Support Services; Students; Other Student Services	\$0	\$0	\$0	\$16,335	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$2,678	\$14,261	\$10,334	\$2,950	10%	-79%	-71%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,471	\$113,416	\$240,850	\$102,314	> 500%	-10%	-58%
	22130 Improvement of Instruction; Instructional Staff Training	\$813	\$69,941	\$34,733	\$35,217	> 500%	-50%	1%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,180	\$488,447	\$262,237	\$138,315	> 500%	-72%	-47%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$20,659	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$7,215	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$19,400	\$27,228	\$29,200	\$45,983	137%	69%	57%
	23190 Board of Education; Other Governing Body Services	\$13,425	\$13,879	\$17,895	\$9,558	-29%	-31%	-47%
	23210 Executive Administration; Office of The Superintendent	\$212,408	\$356,533	\$283,827	\$353,856	67%	-1%	25%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$2,156	\$1,528	n/a	n/a	-29%
	25720 Personnel Services; Recruitment and Placement	\$0	\$5,000	\$0	\$0	n/a	-100%	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$50,757	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$2,338	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$52,713	\$76,132	\$70,152	n/a	33%	-8%
Student Instructional Support Total		\$675,217	\$1,912,439	\$1,720,698	\$1,649,927	144%	-14%	-4%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$8,253	\$17,567	\$12,487	\$8,556	4%	-51%	-31%
	23160 Board of Education; Promotion Expenses	\$210	\$1,596	\$3,976	\$2,430	> 500%	52%	-39%
	23230 Executive Administration; Staff Relations and Negotiations	\$17,922	\$5,761	\$16,325	\$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$17,308	\$53,361	\$61,036	n/a	253%	14%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$6,016	\$3,294	\$4,922	\$2,485	-59%	-25%	-50%
	25150 Fiscal Services; Payroll Services	\$60,455	\$58,074	\$60,560	\$85,985	42%	48%	42%
	25160 Fiscal Services; Financial Accounting	\$1,130	\$2,725	\$3,211	\$440	-61%	-84%	-86%
	25191 Other Fiscal Services; Refund of Revenue	\$11,450	\$3,709	\$348,143	\$52,726	361%	> 500%	-85%
	25193 Other Fiscal Services; Printed Forms	\$956	\$516	\$3,231	\$3,159	230%	> 500%	-2%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,322	\$11,072	\$7,668	\$17,100	> 500%	54%	123%
	25196 Other Fiscal Services; Cash Change	\$508	\$0	\$0	\$236	-54%	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$265	\$8,209	\$983	n/a	271%	-88%
	25400 Planning, Research, Development and Evaluation	\$0	\$2,064	\$0	\$0	n/a	-100%	n/a
	25600 Public Information Services	\$0	\$255	\$9,296	\$0	n/a	-100%	-100%
	25910 Judgments	\$4,663	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$20	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$52	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$858,787	\$1,440,525	\$1,658,475	\$1,713,198	99%	19%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,459	\$37,729	\$35,810	\$69,560	> 500%	84%	94%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$110,071	\$170,193	\$167,617	\$216,630	97%	27%	29%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$711	\$8,364	\$9,372	\$62	-91%	-99%	-99%
	26600 Operation and Maintenance of Plant Services; Security Services	\$116	\$0	\$308	\$0	-100%	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$65,782	\$326,893	\$223,340	\$250,399	281%	-23%	12%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$175,883	\$0	\$0	n/a	-100%	n/a
	27010 Student Transportation; Service Area Direction	\$253,939	\$344,723	\$321,502	\$405,504	60%	18%	26%
	27100 Student Transportation; Vehicle Operation	\$0	\$0	\$5,279	\$35,889	n/a	n/a	> 500%
	27200 Student Transportation; Monitoring Services	\$23,220	\$3,871	\$2,662	\$0	-100%	-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$96,089	\$152,367	\$150,765	\$167,551	74%	10%	11%
	27400 Student Transportation; Purchase of School Buses	\$78,160	\$89,245	\$44,605	\$115,424	48%	29%	159%
	27500 Student Transportation; Insurance on Buses	\$16,837	\$68	\$6,102	\$0	-100%	-100%	-100%
	27600 Student Transportation; Insurance on Pupils	\$4,000	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$868,626	\$1,139,816	\$1,176,579	\$1,264,109	46%	11%	7%
	27900 Student Transportation; Other Student Transportation Services	\$18,586	\$30,081	\$13,969	\$1,542	-92%	-95%	-89%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,193	\$216	\$3,484	n/a	9%	> 500%
	31100 Food Services Operations; Service Area Direction	\$22,055	\$34,491	\$35,525	\$41,127	86%	19%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$214,977	\$282,071	\$304,237	\$360,323	68%	28%	18%
	31900 Other Food Services	\$376,684	\$410,247	\$454,052	\$508,124	35%	24%	12%
	33100 Community Service Operations; Direction of Community Services	\$737	\$3,189	\$6,795	\$7,305	> 500%	129%	8%
	33200 Community Recreation	\$8,000	\$0	\$2,500	\$0	-100%	n/a	-100%

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Biannual Financial Report Data**

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	33300 Civic Services	\$0	\$517	-\$17	\$0	n/a	-100%	n/a
	33400 Athletic Coaches	\$0	\$78,104	\$150,533	\$159,897	n/a	105%	6%
	33940 Child Care Services	\$0	\$590	\$768	\$0	n/a	-100%	-100%
	33990 Other Community Services; Other	\$0	\$46,553	\$150	\$1,605	n/a	-97%	> 500%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$16,414	\$638,291	\$737,858	\$827,756	> 500%	30%	12%
Overhead and Operational Total		\$3,157,135	\$5,541,259	\$6,040,391	\$6,384,642	102%	15%	6%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$218,024	\$166,196	\$341,976	\$310,814	43%	87%	-9%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$0	-\$56,622	\$82	\$0	n/a	n/a	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$8,169	\$1,483	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$10,800	\$19,146	\$16,369	\$9,021	-16%	-53%	-45%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,378,411	\$481,459	\$468,526	n/a	-66%	-3%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,142	\$62,794	\$385	n/a	-96%	-99%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,207	\$151,477	\$6,742	\$4,181	246%	-97%	-38%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$123,940	\$178,840	\$278,638	\$44,036	-64%	-75%	-84%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$72,553	\$0	n/a	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$70,000	\$399,650	\$793,419	\$562,169	> 500%	41%	-29%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$2,000	\$0	\$0	n/a	-100%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$32,535	\$16,075	\$94,452	\$56,954	75%	254%	-40%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,195,600	\$963,000	\$963,000	\$963,000	-19%	0%	0%
	54100 2007 Account Code - Veterans' Memorial Fund	\$10,450	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$29,660	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$1,700,384	\$3,229,798	\$3,111,484	\$2,419,084	42%	-25%	-22%
prorated								
	26491 2007 Account Code - PERF	\$202,040	\$204,218	\$231,911	\$114,719	-43%	-44%	-51%
	26492 2007 Account Code - Social Security	\$670,700	\$881,873	\$957,733	\$425,936	-36%	-52%	-56%
	26493 2007 Account Code - Workmen's Compensation	\$36,354	\$0	\$3,948	\$0	-100%	n/a	-100%
	26494 2007 Account Code - Group Insurance	\$585,950	\$1,163,019	\$1,409,939	\$999,208	71%	-14%	-29%
	26496 2007 Account Code - Unemployment Compensation	\$439	\$13,110	\$4,605	\$9,451	> 500%	-28%	105%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$153,263	\$252,213	\$132,749	n/a	-13%	-47%
prorated Total		\$1,495,482	\$2,415,483	\$2,860,349	\$1,682,064	12%	-30%	-41%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,240,234	\$11,946,671	\$13,450,668	\$12,796,146	38%	7%	-5%	61.2%	51.5%	54.0%	54.2%
Student Instructional Support	\$767,136	\$2,133,077	\$1,935,692	\$1,781,073	132%	-17%	-8%	5.1%	9.2%	7.8%	7.5%
Overhead and Operational	\$3,400,128	\$5,890,903	\$6,405,368	\$6,632,292	95%	13%	4%	22.5%	25.4%	25.7%	28.1%
Nonoperational	\$1,700,384	\$3,229,798	\$3,111,484	\$2,419,084	42%	-25%	-22%	11.3%	13.9%	12.5%	10.2%
Grand Total	\$15,107,882	\$23,200,449	\$24,903,212	\$23,628,595	56%	2%	-5%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.2%	60.7%	61.8%	61.7%